

Subj: Fw: anti dilution settlement communication
 Date: 8/24/2011 12:11:00 P.M. Eastern Daylight Time
 From: arabin@lhfin.com
 To: KZitter@aol.com

Arie Rabinowitz
 L H Financial Services Corp
 150 CPS
 NY NY 10019
 212 586 8224 -----
 Sent from my BlackBerry Wireless Handheld

From: Ari Rabinowitz
Sent: Monday, August 22, 2011 11:46 AM
To: Tricia Ivins <tivins@advancedcell.com>; ghrabin@gmail.com <ghrabin@gmail.com>
Subject: anti dilution settlement communication

Dear Gary and Tricia ,

It has come to our attention that shares were issued through 2010 to investors at an effective price of \$0.0353 (or lower) .
 Based on this , we are :

1. Owed shares on previous warrant exercises
2. Have our existing warrant amount bumped up and strike price lowered
3. Are owed shares based on the conversions that were done on the notes at above the aforementioned price
4. Are owed damages on the fact that this was not disclosed to us as necessary in the agreements and have therefore lost money on the ability to sell the shares at higher prices .

The following is a partial summary of what we have been able to come up with so far of what is owed. I am sure that with the information at your disposal you can tell us if the price is actually lower than \$0.353 , what other issuances were made to us above that price , and additionally , what the 2006-2008 warrants actually are bumped up to (something we have been trying to determine for some time now) . We have not yet determined what the damages are from the non disclosure of this information by the company on a timely manner but we can talk about that .

Please let me know if you want to settle this in an amicable matter . I am available at my office or at 646-489-7310 .

ACTC Ratchets/Adjustments

| Date | Ticker | Share Amount | Share Type | Price | \$ Amount | Adjusted Strike* | Shares To Be Issued |
|---------------|--------|--------------|----------------|-------|------------|------------------|---------------------|
| 11/30/2010 | ACTC | 950,000 | Common Shares | 0.1 | 95,000.00 | 0.0353 | 1,741,218 |
| 12/6/2010 | ACTC | 2,000,000 | Common Shares | 0.1 | 200,000.00 | 0.0353 | 3,665,722 |
| 12/6/2010 | ACTC | 135,710 | Common Shares | 0.1 | 13,571.00 | 0.0353 | 248,738 |
| 12/20/2010 | ACTC | 750,000 | Warrant Shares | 0.108 | 81,000.00 | 0.0353 | 1,544,618 |
| 12/21/2010 | ACTC | 3,350,000 | Warrant Shares | 0.108 | 361,800.00 | 0.0353 | 6,899,292 |
| 12/22/2010 | ACTC | 688,000 | Warrant Shares | 0.108 | 74,304.00 | 0.0353 | 1,416,929 |
| 12/23/2010 | ACTC | 5,101,043 | Warrant Shares | 0.1 | 510,104.30 | 0.0353 | 9,349,504 |
| Warrants Held | | 4,788,000 | | 0.108 | 517,104.00 | 0.0353 | 14,648,839 |
| Total | | | | | | | 39,514,859 |

EXHIBIT J

Monday, August 29, 2011 AOL: KZitter